

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 07-3623

United States of America,

Appellee,

v.

Roberta Sue Tolbert; A&R Equity
Holdings,

Defendants,

Alvin A. Tolbert,

Appellant.

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Appeal from the United States
District Court for the
Western District of Arkansas.

[UNPUBLISHED]

Submitted: June 3, 2009
Filed: June 10, 2009

Before RILEY, SMITH, and BENTON, Circuit Judges.

PER CURIAM.

Alvin A. Tolbert appeals the district court's¹ adverse grant of summary judgment in this tax action. After careful de novo review, see Johnson v. Blaukat, 453 F.3d 1108, 1112 (8th Cir. 2006), we conclude that summary judgement was appropriate for the reasons stated by the district court, see Gentry v. United States, 962

¹The Honorable Jimm Larry Hendren, Chief Judge, United States District Court for the Western District of Arkansas.

F.2d 555, 557-58 (6th Cir. 1992). We also conclude that the district court did not abuse its discretion in declining to amend the judgment. See Christensen v. Qwest Pension Plan, 462 F.3d 913, 920 (8th Cir. 2006).

Accordingly, we affirm. See 8th Cir. R. 47B. We also deny the pending motions for sanctions.
